

Securities and Exchange Commission

§210.6A-05

2. *Investments in securities of unaffiliated issuers.*

(a) *United States Government bonds and other obligations.* Include only direct obligations of the United States Government.

(b) *Other securities.* State separately (1) marketable securities and (2) other securities.

3. *Investments. Other than securities.* State separately each major class.

4. *Dividends and interest receivable.*

5. *Cash.*

6. *Other assets.* State separately (a) total of amounts due from participating employers or any of their directors, officers and principal holders of equity securities; (b) total of amounts due from trustees or managers of the plan; and (c) any other significant amounts.

LIABILITIES AND PLAN EQUITY

7. *Liabilities.* State separately (a) total of amounts payable to participating employers; (b) total of amounts payable to participating employees; and (c) any other significant amounts.

8. *Reserves and other credits.* State separately each significant item and describe each such item by using an appropriate caption or by a footnote referred to in the caption.

9. *Plan equity at close of period.*

[27 FR 7870, Aug. 9, 1962. Redesignated at 47 FR 56843, Dec. 21, 1982]

§210.6A-04 Statements of income and changes in plan equity.

Statements of income and changes in plan equity filed under this rule shall comply with the following provisions:

1. *Net investment income.*

(a) *Income.* State separately income from (1) cash dividends; (2) interest, and (3) other sources. Income from investments in or indebtedness of participating employers shall be segregated under the appropriate subcaption.

(b) *Expenses.* State separately any significant amounts.

(c) *Net investment income.*

2. *Realized gain or loss on investments.* (a) State separately the net of gains or losses arising from transactions in (1) investments in securities of the participating employer or employers; (2) other investments in securities; and (3) other investments.

(b) State in a footnote or otherwise for each category of investment in paragraph (a) above the aggregate cost, the aggregate proceeds and the net gain or loss. State the principle followed in determining the cost of securities sold, e.g., *average cost* or *first-in, first-out*.

3. *Unrealized appreciation or depreciation of investments.* (a) State the amount of increase

or decrease in unrealized appreciation or depreciation of investments during the period.

(b) State in a footnote or otherwise the amount of unrealized appreciation or depreciation of investments at the beginning of the period of report, at the end of the period of report, and the increase or decrease during the period.

4. *Contributions and deposits.* (a) State separately (1) total of amounts deposited by participating employees, and (2) total of amounts contributed by the participating employer or employers.

(b) If employees of more than one employer participate in the plan, state in tabular form in a footnote or otherwise the amount contributed by each employer and the deposits of the employees of each such employer.

5. *Withdrawals, lapses and forfeitures.* State separately (a) balances of employees' accounts withdrawn, lapsed or forfeited during the period; (b) amounts disbursed in settlement of such accounts; and (c) disposition of balances remaining after settlement specified in (b).

6. *Plan equity at beginning of period.*

7. *Plan equity at end of period.*

[27 FR 7870, Aug. 9, 1962. Redesignated at 47 FR 56843, Dec. 21, 1982]

§210.6A-05 What schedules are to be filed.

(a) Schedule I, specified below, shall be filed as of the most recent audited statement of financial condition and any subsequent unaudited statement of financial condition being filed. Schedule II shall be filed as of the date of each statement of financial condition being filed. Schedule III shall be filed for each period for which a statement of income and changes in plan equity is filed. All schedules shall be audited if the related statements are audited.

Schedule I—Investments. A schedule substantially in form prescribed by §210.12-12 shall be filed in support of captions 1, 2 and 3 of each statement of financial condition unless substantially all of the information is given in the statement of financial condition by footnote or otherwise.

Schedule II—Allocation of plan assets and liabilities to investment program. If the plan provides for separate investment programs with separate funds, and if the allocation of assets and liabilities to the several funds is not shown in the statement of financial condition in columnar form or by the submission of separate statements for each fund, a schedule shall be submitted showing the allocation of each caption of each statement of financial condition filed to the applicable fund.

§ 210.7-01

Schedule III—Allocation of plan income and changes in plan equity to investment programs. If the plan provides for separate investment programs with separate funds, and if the allocation of income and changes in plan equity to the several funds is not shown in the statement of income and changes in plan equity in columnar form or by the submission of separate statements for each fund, a schedule shall be submitted showing the allocation of each caption of each statement of income and changes in plan equity filed to the applicable fund.

(b) [Reserved]

[45 FR 63676, Sept. 25, 1980. Redesignated at 47 FR 56843, Dec. 21, 1982, and amended at 50 FR 25215, June 18, 1985]

INSURANCE COMPANIES

AUTHORITY: Secs. 6, 7, 8, 10, 12, 13, 15, 19, 23 (15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78l, 78m, 78o(d), 78w, 79e, 79n, 79t, 80a-8, 80a-29, 80a-30(c), 80(a)).

SOURCE: Sections 210.7-01 to 210.7-05 appears at 46 FR 54335, Nov. 2, 1981, unless otherwise noted.

§ 210.7-01 Application of §§ 210.7-01 to 210.7-05.

This article shall be applicable to financial statements filed for insurance companies.

§ 210.7-02 General requirement.

(a) The requirements of the general rules in §§ 210.1-01 to 210.4-10 (Articles 1, 2, 3, 3A and 4) shall be applicable except where they differ from requirements of §§ 210.7-01 to 210.7-05.

(b) Financial statements filed for mutual life insurance companies and wholly owned stock insurance company subsidiaries of mutual life insurance companies may be prepared in accordance with statutory accounting requirements. Financial statements prepared in accordance with statutory accounting requirements may be condensed as appropriate, but the amounts to be reported for net gain from operations (or net income or loss) and total capital and surplus (or surplus as regards policyholders) shall be the same as those reported on the corresponding Annual Statement.

§ 210.7-03 Balance sheets.

(a) The purpose of this rule is to indicate the various items which, if applicable, and except as otherwise per-

17 CFR Ch. II (4-1-02 Edition)

mitted by the Commission, should appear on the face of the balance sheets and in the notes thereto filed for persons to whom this article pertains. (See § 210.4-01(a).)

ASSETS

1. *Investments—other than investments in related parties.*

(a) *Fixed maturities.*

(b) *Equity securities.*

(c) *Mortgage loans on real estate.*

(d) *Investment real estate.*

(e) *Policy loans.*

(f) *Other long-term investments.*

(g) *Short-term investments.*

(h) *Total investments.*

NOTES: (1) State parenthetically or otherwise in the balance sheet (a) the basis of determining the amounts shown in the balance sheet and (b) as to fixed maturities and equity securities either aggregate cost or aggregate value at the balance sheet date, whichever is the alternate amount of the carrying value in the balance sheet. Consideration shall be given to the discussion of “Valuation of Securities” in § 404.03 of the Codification of Financial Reporting Policies.

(2) Include under fixed maturities: bonds, notes, marketable certificates of deposit with maturities beyond one year, and redeemable preferred stocks. Include under equity securities: common stocks and non-redeemable preferred stocks.

(3) State separately in the balance sheet or in a note thereto the amount of accumulated depreciation and amortization deducted from investment real estate. Subcaption (d) shall not include real estate acquired in settling title claims, mortgage guaranty claims, and similar insurance claims. Real estate acquired in settling claims shall be included in caption 10, “Other Assets,” or shown separately, if material.

(4) Include under subcaption (g) investments maturing within one year, such as commercial paper maturing within one year, marketable certificates of deposit maturing within one year, savings accounts, time deposits and other cash accounts and cash equivalents earning interest. State in a note any amounts subject to withdrawal or usage restrictions. (See § 210.5-02.1.)

(5) State separately in a note the amount of any class of investments included in subcaption (f) if such amount exceeds ten percent of stockholders’ equity.

(6) State in a note the name of any person in which the total amount invested in the person and its affiliates, included in the above subcaptions, exceeds ten percent of total stockholders’ equity. For this disclosure, include in the amount invested in a person and its affiliates the aggregate of indebtedness and stocks issued by such person